

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>ONAWA</div> <div>CITY OF ONAWA, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206700500000</div> <div>Onawa City Clerk</div> <div>914 Diamond Street</div> <div>Onawa, IA 51040</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		960,669		960,669	934,604
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		960,669		960,669	934,604
Delinquent property taxes		345		345	250
TIF revenues		43,147		43,147	44,066
Other city taxes		257,164	0	257,164	276,289
Licenses and permits		36,194	0	36,194	14,800
Use of money and property		14,536	0	14,536	24,179
Intergovernmental		524,011	0	524,011	427,890
Charges for fees and service		63,047	4,031,610	4,094,657	5,462,908
Special assessments		17,621	0	17,621	35,000
Miscellaneous		111,065	257,698	368,763	765,945
Other financing sources		190,250	0	190,250	1,607,307
Total revenues and other sources		2,218,049	4,289,308	6,507,357	9,593,238
Expenditures and Other Financing Uses					
Public safety		539,068	0	539,068	1,262,186
Public works		254,670	0	254,670	549,964
Health and social services		0	0	0	55,250
Culture and recreation		452,327	0	452,327	576,382
Community and economic development		104,257	0	104,257	274,500
General government		176,848	0	176,848	209,135
Debt service		188,935	0	188,935	189,435
Capital projects		13,108	0	13,108	1,300,000
Total governmental activities expenditures		1,729,213	0	1,729,213	4,416,852
Business type activities		0	4,324,451	4,324,451	5,401,298
Total ALL expenditures		1,729,213	4,324,451	6,053,664	9,818,150
Other financing uses, including transfers out		176,250	14,000	190,250	307,307
Total ALL expenditures/And other financing uses		1,905,463	4,338,451	6,243,914	10,125,457
Excess revenues and other sources over (Under) Expenditures/And other financing uses		312,586	-49,143	263,443	-532,219
Beginning fund balance July 1, 2014		2,018,221	7,717,594	9,735,815	8,495,491
Ending fund balance June 30, 2015		2,330,807	7,668,451	9,999,258	7,963,272
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 950,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,323,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,456,030
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Chris Hogan		Telephone →	Area Code 712	Number 433	Extension 1181
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	766,887			193,782			960,669			960,669	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	766,887	0		193,782	0		960,669		T01	960,669	4
5	Delinquent property taxes	276			69			345		T01	345	5
6	Total property tax	767,163	0		193,851	0	0	961,014			961,014	6
7	TIF revenues			43,147				43,147		T01	43,147	7
	Other city taxes											
8	Utility tax replacement excise taxes	3,274			816			4,090		T15	4,090	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	523			131			654		T19	654	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		252,420					252,420		T09	252,420	14
15	TOTAL OTHER CITY TAXES	3,797	252,420	0	947	0	0	257,164	0		257,164	15
16	Section B - LICENSES AND PERMITS	36,194						36,194		T29	36,194	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	8,788				1,110	334	10,232		U20	10,232	18
19	Rents and royalties	4,304						4,304		U40	4,304	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	13,092	0	0	0	1,110	334	14,536	0		14,536	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	5,000	7,500					12,500		B89	12,500	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	147,980						147,980		B30	147,980	31
32								0			0	32
33	Total Federal grants and reimbursements	152,980	7,500	0	0	0	0	160,480	0		160,480	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		319,435					319,435		C46	319,435	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	11,500						11,500		C89	11,500	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	11,500	319,435	0	0	0	0	330,935	0		330,935	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	2,110						2,110		D89	2,110	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	25,008						25,008		D89	25,008	66		
67	West Monona Community School District			5,478				5,478		D89	5,478	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	27,118	0	5,478	0	0	0	32,596	0		32,596	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	191,598	326,935	5,478	0	0	0	524,011	0		524,011	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	487,493	A91	487,493	73		
74	Sewer							0	678,725	A8Ø	678,725	74		
75	Electric							0	2,865,392	A92	2,865,392	75		
76	Gas							0		A93	0	76		
77	Parking							0		A6Ø	0	77		
78	Airport	720						720		AØ1	720	78		
79	Landfill/garbage							0		A81	0	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	16,575						16,575		A03	16,575	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	32,112						32,112		A61	32,112	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Community Center	13,640						13,640			13,640	103				
104	TOTAL CHARGES FOR SERVICE	63,047	0	0	0	0	0	63,047	4,031,610		4,094,657	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	14,767				2,854		17,621		U01	17,621	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	38,206					1,950	40,156		U99	40,156	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0	18,566	U11	18,566	110				
111	Fines	7,846						7,846		U30	7,846	111				
112	Internal service charges							0	61,582	NR	61,582	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc - Fire Department	580						580			580	114				
115	Misc - Library	6,845						6,845			6,845	115				
116	Misc - General	44,744	1,026					45,770			45,770	116				
117	Misc - Airport	9,868						9,868			9,868	117				
118	Misc - Utility Funds							0	21,401		21,401	118				
119	Equity in Net Income From WIMECA							0	156,149		156,149	119				
120	TOTAL MISCELLANEOUS	108,089	1,026	0	0	0	1,950	111,065	257,698		368,763	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continu						CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,197,747	580,381	48,625	194,798	3,964	2,284	2,027,799	4,289,308		6,317,107	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	190,604					-354	190,250			190,250	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	190,604	0	0	0	0	-354	190,250	0		190,250	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,388,351	580,381	48,625	194,798	3,964	1,930	2,218,049	4,289,308		6,507,357	132				
133												133				
134	Beginning fund balance July 1, 2014	2,017,691	894,513	-450,680	12,072	-583,545	128,170	2,018,221	7,717,594		9,735,815	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,406,042	1,474,894	-402,055	206,870	-579,581	130,100	4,236,270	12,006,902		16,243,172	136				
137												137				
138												138				
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158												158				
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Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015CITY OF ONAWA							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	472,280						472,280		E62	472,280	2
3	Purchase of land and equipment	19,900						19,900		G62	19,900	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	42,061						42,061		E24	42,061	13
14	Purchase of land and equipment	500						500		G24	500	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	4,327						4,327		E32	4,327	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	539,068	0	0	0	0	0	539,068			539,068	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	13,787	186,977					200,764		E44	200,764	42
43	Purchase of land and equipment		6,003					6,003		G44	6,003	43
44	Construction		8,179					8,179		F44	8,179	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	11,853						11,853		E44	11,853	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	27,871						27,871		E01	27,871	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	53,511	201,159	0	0	0	0	254,670			254,670	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF ONAWA							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF ONAWA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	163,658						163,658		E52	163,658	122
123	Purchase of land and equipment	2,435						2,435		G52	2,435	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	20,339						20,339		E61	20,339	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	37,749						37,749		E61	37,749	127
128	Purchase of land and equipment	9,645						9,645		G61	9,645	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	30,449						30,449		E61	30,449	130
131	Purchase of land and equipment	27,055						27,055		G61	27,055	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	95,743						95,743		E03	95,743	133
134	Purchase of land and equipment	7,000						7,000		G03	7,000	134
135	Community center, zoo, marina, and auditorium	56,518						56,518		E61	56,518	135
136	Other culture and recreation	1,736						1,736		E61	1,736	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	452,327	0	0	0	0	0	452,327			452,327	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		60,946	31,897				92,843		E89	92,843	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	11,414						11,414		E29	11,414	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	11,414	60,946	31,897	0	0	0	104,257			104,257	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,400						7,400		E29	7,400	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	56,031						56,031		E23	56,031	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	47,106						47,106		E25	47,106	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,929						3,929		E31	3,929	168
169	Purchase of land and equipment	3,723						3,723		G31	3,723	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	47,108						47,108		E89	47,108	171
172	Other general government — Current operation	11,151		400				11,551		E89	11,551	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	176,448	0	400	0	0	0	176,848			176,848	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal				165,000			165,000			165,000	178
179	Interest				23,935			23,935			23,935	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	188,935	0	0	188,935			188,935	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Reconstruction					3,173		3,173			3,173	184
185	Traffic Survey		9,935					9,935			9,935	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	9,935	0	0	3,173	0	13,108			13,108	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	9,935	0	0	3,173	0	13,108			13,108	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,232,768	272,040	32,297	188,935	3,173	0	1,729,213			1,729,213	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation										486,716	E91	486,716	198
199	Purchase of land and equipment										99,769	G91	99,769	199
200	Construction											F91	0	200
201	Sewer and sewage disposal — Current operation										620,226	E80	620,226	201
202	Purchase of land and equipment										44,036	G80	44,036	202
203	Construction											F80	0	203
204	Electric — Current operation										2,854,964	E92	2,854,964	204
205	Purchase of land and equipment										115,487	G92	115,487	205
206	Construction											F92	0	206
207	Gas Utility — Current operation											E93	0	207
208	Purchase of land and equipment											G93	0	208
209	Construction											F93	0	209
210	Parking — Current operation											E60	0	210
211	Purchase of land and equipment											G60	0	211
212	Construction											F60	0	212
213	Airport — Current operation											E01	0	213
214	Purchase of land and equipment											G01	0	214
215	Construction											F01	0	215
216	Landfill/Garbage — Current operation											E81	0	216
217	Purchase of land and equipment											G81	0	217
218	Construction											F81	0	218
219	Hospital — Current operation											E36	0	219
220	Purchase of land and equipment											G36	0	220
221	Construction											F36	0	221
222	Transit — Current operation											E94	0	222
223	Purchase of land and equipment											G94	0	223
224	Construction											F94	0	224
225	Cable TV, telephone, Internet — Current operation											E03	0	225
226	Purchase of land and equipment											G03	0	226
227	Housing authority — Current operation											E50	0	227
228	Purchase of land and equipment											G50	0	228
229	Construction											F50	0	229
230	Storm water — Current operation											E80	0	230
231	Purchase of land and equipment											G80	0	231
232	Construction											F80	0	232
233														233
234														234
235														235
236														236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF ONAWA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237		
238	Other business type — Current operation											E89	0	238
239	Purchase of land and equipment											G89	0	239
240	Construction											F89	0	240
241														241
242	Enterprise Debt Service										44,858		44,858	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — <i>Specify</i>													245
246	Insurance Deductibles										58,395		58,395	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										4,324,451		4,324,451	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,232,768	272,040	32,297	188,935	3,173	0	1,729,213	4,324,451		6,053,664	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											NE		254
255	Regular transfers out		176,250					176,250	14,000		190,250	255		
256	Internal TIF loans/repayments and transfers out							0			0	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	0	176,250	0	0	0	0	176,250	14,000		190,250	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,232,768	448,290	32,297	188,935	3,173	0	1,905,463	4,338,451		6,243,914	259		
260														260
261	Ending fund balance June 30, 2015:													261
262	Governmental:													262
263	Nonspendable						130,100	130,100			130,100	263		
264	Restricted		1,026,604		17,935			1,044,539			1,044,539	264		
265	Committed							0			0	265		
266	Assigned					12,756		12,756			12,756	266		
267	Unassigned	2,173,274		-434,352		-595,510		1,143,412			1,143,412	267		
268	Total Governmental	2,173,274	1,026,604	-434,352	17,935	-582,754	130,100	2,330,807			2,330,807	268		
269	Proprietary								7,668,451		7,668,451	269		
270	Total ending fund balance June 30, 2015	2,173,274	1,026,604	-434,352	17,935	-582,754	130,100	2,330,807	7,668,451		9,999,258	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,406,042	1,474,894	-402,055	206,870	-579,581	130,100	4,236,270	12,006,902		16,243,172	271		
272														272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ONAWA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81 142,893		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	1,128,796

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,385,000	29U \$	39U \$ 62,000	49U \$	49U \$	49U \$ 1,323,000	49U \$	191 \$ 41,550
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Library Bonds	19U 585,000	29U	39U 125,000	49U 460,000	49U	49U	49U	189 6,982
11. Fire Station Bonds	19U 530,000	29U	39U 40,000	49U 490,000	49U	49U	49U	189 16,953
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,500,000	0	227,000	950,000	0	1,323,000	0	65,485

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	0
	64V \$	0
	Outstanding as of JUNE 30, 2015	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$	Amount - Omit cents		x .05 = \$	5,456,030
	109,120,592			

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	15,223	\$			
				4,402,195	4,417,418	

REMARKS

V98